

## TREASURER-TAX COLLECTOR/PUBLIC ADMINISTRATOR

### Dick Larsen

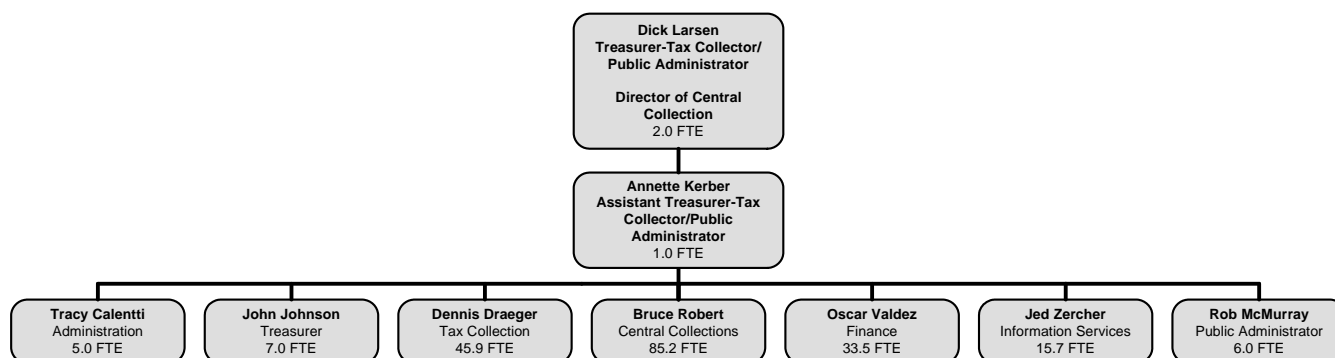
#### MISSION STATEMENT

The San Bernardino County Treasurer-Tax Collector/Public Administrator's office fulfills its statutory obligations in a fair, courteous and professional manner that is open and accessible to citizens, the business community, and other public agencies. This office will utilize current and evolving technology to enhance services and improve the reach of those services throughout the region. We will operate efficiently to deliver the highest quality services at the lowest possible cost to the taxpayers of San Bernardino County.

#### STRATEGIC GOALS

1. Manage the county treasury function in a safe, effective and efficient manner.
2. Collect property taxes in an effective manner with a focus on customer service.
3. Investigate and administer the estates of decedents with care and professionalism.

#### ORGANIZATIONAL CHART



#### SUMMARY OF BUDGET UNITS

	2008-09				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
<b>General Fund</b>					
Treasurer-Tax Collector/Public Administrator	20,890,456	13,706,190	7,184,266		201.3
Total General Fund	20,890,456	13,706,190	7,184,266		201.3
<b>Special Revenue Fund</b>					
Redemption Maintenance	179,486	6,704		172,782	-
Total Special Revenue Fund	179,486	6,704		172,782	-
<b>Total - All Funds</b>	21,069,942	13,712,894	7,184,266	172,782	201.3

Detailed information for each budget unit follows, along with a description of the services provided, budget unit history and applicable performance measures.



## DESCRIPTION OF MAJOR SERVICES

The Treasurer-Tax Collector/Public Administrator is responsible for:

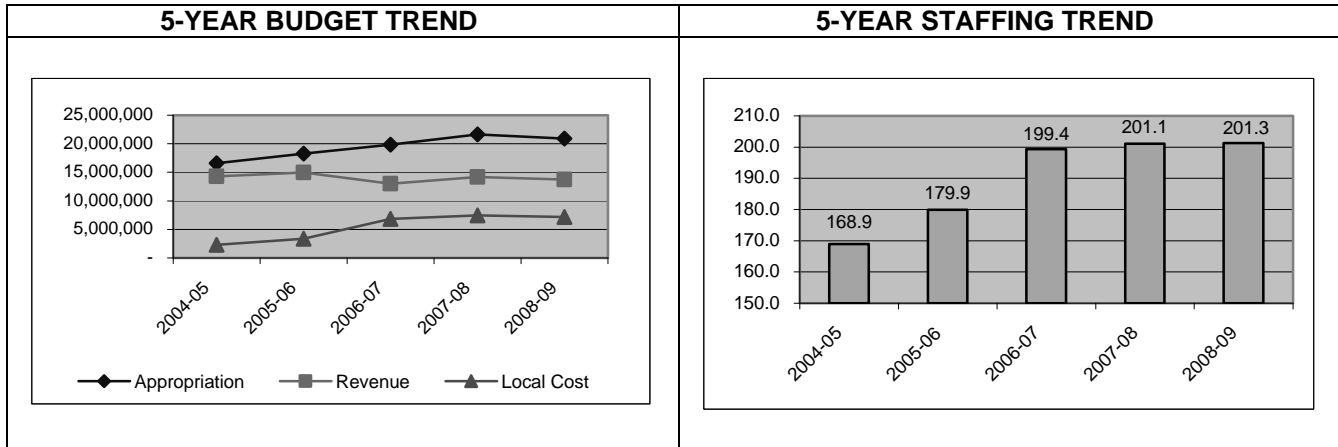
- Collection of property taxes.
- Performing the county's treasury function.
- Administering estates of persons who are deceased and no executor or administrator has been appointed.
- Providing a collection service for the county as well as to provide accounting and collections of court ordered payments.

The tax collection function involves the collection and accounting of property taxes for all county taxing entities that amounts to almost \$2.3 billion in property taxes and other fees.

The Treasurer is responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies. The Treasurer currently manages assets of almost \$4.3 billion.

The Treasurer-Tax Collector's Central Collections Division collected more than \$51.0 million for the year ending June 30, 2008. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

## BUDGET HISTORY



## PERFORMANCE HISTORY

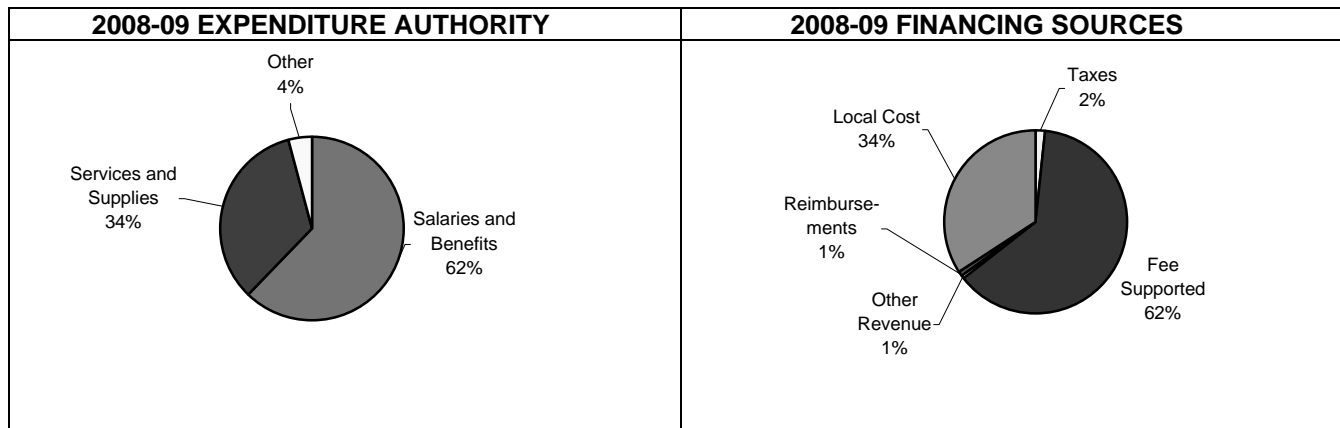
	2004-05	2005-06	2006-07	2007-08 Modified Budget	2007-08 Actual
Appropriation	15,314,987	16,063,350	17,128,240	21,653,245	19,070,688
Departmental Revenue	14,653,137	13,186,224	12,333,120	14,201,687	11,688,304
Local Cost	661,850	2,877,126	4,795,120	7,451,558	7,382,384
Budgeted Staffing				201.1	

Actual appropriation for 2007-08 reflects a savings of \$2,582,557 as compared to the modified budget. The savings are primarily the result of vacant positions due to the timing of the new misdemeanor collection service agreement between the County and the Superior Court of California. Additional savings are due to lower than expected services and supplies cost associated with other professional services.

Actual departmental revenue for 2007-08 of \$11,688,304 is \$2,513,383 lower than modified budget due to a decrease in collection and accounting fees resulting from a new misdemeanor collection service agreement between the County and the Superior Court of California, a decrease in collection and accounting fees paid by the Arrowhead Regional Medical Center and other agencies as a result of lower cost reimbursements, and a lower than expected number of properties being redeemed or sold at tax sale.



## ANALYSIS OF FINAL BUDGET



GROUP: Fiscal  
DEPARTMENT: Treasurer-Tax Collector/Public Administrator  
FUND: General

BUDGET UNIT: AAA TTC  
FUNCTION: General  
ACTIVITY: Finance

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2007-08 Final Budget	2008-09 Final Budget	Change From 2007-08 Final Budget
<b>Appropriation</b>							
Salaries and Benefits	8,986,573	9,400,292	10,245,812	11,127,467	12,991,092	13,108,579	117,487
Services and Supplies	4,623,989	4,512,768	4,799,257	4,792,735	5,738,988	5,361,248	(377,740)
Central Computer	937,397	1,807,203	1,808,616	2,352,452	2,352,452	1,669,848	(682,604)
Travel	-	-	-	-	-	73,000	73,000
Equipment	596,882	123,250	39,301	103,671	174,000	94,000	(80,000)
Transfers	170,146	219,837	235,254	694,363	567,319	763,267	195,948
Total Exp Authority	15,314,987	16,063,350	17,128,240	19,070,688	21,823,851	21,069,942	(753,909)
Reimbursements	-	-	-	-	(170,606)	(179,486)	(8,880)
Total Appropriation	15,314,987	16,063,350	17,128,240	19,070,688	21,653,245	20,890,456	(762,789)
<b>Departmental Revenue</b>							
Taxes	394,470	392,200	375,650	363,490	369,000	365,000	(4,000)
Licenses & Permits	490	-	158	9,211	-	-	-
Fines and Forfeitures	48,512	32,300	5,676	2,576	7,000	5,000	(2,000)
Use of Money and Prop	16,985	10,814	2,313	744	3,000	700	(2,300)
State, Fed or Gov't Aid	106,486	142,203	62,622	20,209	63,190	-	(63,190)
Current Services	11,958,773	10,318,012	11,665,199	11,086,607	13,609,097	13,206,190	(402,907)
Other Revenue	2,127,421	2,242,441	201,096	205,467	150,400	129,300	(21,100)
Other Financing Sources	-	48,254	20,406	-	-	-	-
Total Revenue	14,653,137	13,186,224	12,333,120	11,688,304	14,201,687	13,706,190	(495,497)
Local Cost	661,850	2,877,126	4,795,120	7,382,384	7,451,558	7,184,266	(267,292)
Budgeted Staffing					201.1	201.3	0.2

Salaries and benefits of \$13,108,579 fund 201.3 budgeted positions and are increasing by \$117,487 primarily due to \$41,000 in expected termination benefits with the remaining staffing increase resulting from the department's distributed vacancy factor.

At the 2008-09 Budget Hearing, the Board of Supervisors directed the removal of new positions and reclassifications included in departmental budgets receiving general fund financing for 2008-09. The department originally requested the addition of 1.0 Accounting Technician. Based on this action, appropriation reflects a reduction of \$51,888, budgeted staffing reflects a reduction of 1.0 position, and associated reimbursements/revenues reflect a reduction of \$51,888.

Services and supplies of \$5,361,248 include professional services, postage, and other office supplies associated with the management of the county's investment pool, property tax collections, tax sale of defaulted properties, and central collections. The decrease of \$377,740 primarily reflects a decrease in expenditures associated with the maintenance repairs of the Central Collection office as well as a shift of \$83,500 in the reporting of expenditures related to certain office expenses. These office expenses are now being reflected as transfers to the Purchasing Department in accordance with the rules established by GASB34.



Travel is a new appropriation unit for 2008-09. The amount budgeted of \$73,000 reflects anticipated travel costs in the areas of private mileage, air travel, hotel, car rental and conference fees for this budget unit. These costs were based on departmental analysis of past travel related expenses previously budgeted in the services and supplies appropriation unit.

Transfers of \$763,267 represent payments to other departments for county counsel, facilities, employee relations, Employee Health and Productivity program, and employment services. The increase of \$195,948 is primarily due to the increase in County Counsel legal services and the shift of office expenses previously budgeted in the services and supplies appropriation unit.

Reimbursements of \$179,486 represent payments from the Treasurer's Redemption Maintenance special revenue fund for the costs associated with maintaining the redemption and tax-defaulted files, and the costs of administering and processing the claims for excess tax sale proceeds.

Departmental revenue of \$13,706,190 primarily includes revenue from current services of \$13,206,190 that represents revenues from accounting, collection, tax sale, and unsecured delinquency processing fees. The \$495,497 decrease is primarily related to collection and accounting fees paid by entities such as the Arrowhead Regional Medical Center, Courts, and other agencies as a result of lower cost reimbursements.

The Treasurer-Tax Collector/Public Administrator continues to receive general fund financing for the administration of the county's Treasury Investment Pool.

PERFORMANCE MEASURES				
Description of Performance Measure	2006-07 Actual	2007-08 Projected	2007-08 Actual	2008-09 Projected
County investment pool rating.	Moody's - Aaa, S&P - AAAs, and Fitch - AAA	Moody's - Aaa, S&P - AAAs, and Fitch - AAA	Moody's - Aaa, S&P - AAAs, and Fitch - AAA	Moody's - Aaa, S&P - AAAs, and Fitch - AAA
Meet or exceed the average collection rate of comparable counties for unsecured property taxes.	97%	>=95%	97%	>=95%
Percentage increase of electronic property tax payments through E-check and credit card.	32%	10%	15%	10%
Annual percentage decrease in the average amount of time necessary to close the investigation of decedents.	27%	3%	19%	3%
Annual percentage decrease in the average amount of time necessary to close the administration of estates.	15%	3%	24%	3%
Increase in-person accessibility to Tax Collector Services by opening a year-round Tax Collector satellite office.	N/A	15	0	15
Attain an average wait time of less than 5 minutes by implementing an off-site phone support service.	≤2 minutes	≤3 minutes	≤1 minute	≤5 minutes

